

## Article - Tax - General

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§5–101.

(a) In this title the following words have the meanings indicated.

(b) (1) “Alcoholic beverage” means a spirituous, vinous, malt, or fermented liquor, liquid, or compound that:

- (i) is fit for beverage purposes; and
- (ii) contains one-half of 1% or more of alcohol by volume.

(2) “Alcoholic beverage” includes:

- (i) beer;
- (ii) distilled spirits; and
- (iii) wine.

(c) “Alcoholic beverage license” means an alcoholic beverage license or permit issued under the Alcoholic Beverages Article.

(d) (1) “Beer” means a brewed alcoholic beverage.

(2) “Beer” includes:

- (i) ale;
- (ii) porter;
- (iii) stout;
- (iv) hard cider, as defined in § 1–101(c) of the Alcoholic Beverages Article; and
- (v) alcoholic beverages that contain:

1. 6% or less alcohol by volume, derived primarily from the fermentation of grain, with not more than 49% of the beverage’s overall alcohol

content by volume obtained from flavors and other added nonbeverage ingredients containing alcohol; or

2. more than 6% alcohol by volume, derived primarily from the fermentation of grain, with not more than 1.5% of the beverage's overall alcohol content by volume obtained from flavors and other added nonbeverage ingredients containing alcohol.

(e) "Consumer" means a person who buys, possesses, or transports an alcoholic beverage for a purpose other than selling the alcoholic beverage.

(f) "Direct wine shipper" has the meaning stated in § 2-142 of the Alcoholic Beverages Article.

(g) (1) "Distilled spirits" means a distilled alcoholic beverage.

(2) "Distilled spirits" includes:

(i) alcohol;

(ii) brandy;

(iii) cordials;

(iv) gin;

(v) liqueur;

(vi) rum;

(vii) vodka;

(viii) whiskey; and

(ix) solutions or mixtures of distilled spirits except fortified wines.

(h) "Manufacturer" means a person who operates within the State a place of business for blending, bottling, brewing, distilling, fermenting, or rectifying an alcoholic beverage.

(i) "Nonresident dealer" means a person who is required to obtain a nonresident dealer's permit under § 2-124 of the Alcoholic Beverages Article.

(j) “Person” includes:

(1) this State or a political subdivision, unit, or instrumentality of this State;

(2) another state or a political subdivision, unit, or instrumentality of that state; and

(3) a unit or instrumentality of a political subdivision of this State or of another state.

(k) “Resident dealer” means a person who is required to obtain a resident dealer’s permit under § 2–125 of the Alcoholic Beverages Article.

(l) (1) “Retail dealer” means a person who buys an alcoholic beverage for sale to a consumer.

(2) “Retail dealer” includes a county department of liquor control, a liquor control board, or the Alcohol Beverage Services for Montgomery County that operates a dispensary.

(m) “Tax stamp” means a device in the design and denomination that the Comptroller authorizes for the purpose of being affixed to a container of distilled spirits as evidence that the alcoholic beverage tax is paid.

(n) (1) “Wholesaler” means a person who buys or imports an alcoholic beverage for sale to another person for resale.

(2) “Wholesaler” includes a county department of liquor control, a liquor control board, or the Alcohol Beverage Services for Montgomery County that operates a wholesale dispensary.

(o) (1) “Wine” means a fermented alcoholic beverage.

(2) “Wine” includes:

(i) carbonated, flavored, imitation, sparkling, or still wine;

(ii) champagne;

(iii) cider;

(iv) fortified wine;

- (v) perry;
- (vi) sake; and
- (vii) vermouth.

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